

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION, YOUNGSTOWN

| | | |
|---------------|---|--------------------|
| In re: |) | Case No.: 12-42762 |
| |) | |
| ROBERT DENNIS |) | JUDGE KAY WOODS |
| |) | |
| Debtor |) | Chapter 13 |
| |) | |

DEBTOR'S OBJECTION TO CLAIM NO. 9
FILED BY THE OHIO DEPARTMENT OF TAXATION

The Debtor, ROBERT DENNIS, objects to the allowance of Claim No. 9 filed by Attorney General of the State of Ohio, Collection Enforcement, on behalf THE OHIO DEPARTMENT OF TAXATION, hereinafter the "State," on March 7, 2013 in the amount of \$21,930.85. In support of this objection, the Debtor states as follows:

1. Debtor filed a Chapter 13 Bankruptcy on or about November 9, 2012.
2. On March 7, 2013, the Sate filed Claim No. 9 consisting of unsecured priority claims of \$14,189.99 and unsecured non-priority claims of \$7,740.59 for a total sum of \$21,930.85. However, this claim was not filed as secured, though the State has filed tax liens against the Debtor.
3. The State is asserting said sales tax liabilities for a business previously owned by the Debtor but sold on May 14, 2011. As such, the new owner should be held liable for all sales taxes due on the business after May 14, 2011.

WHEREFORE, the Debtor prays that the Court disallow Claim No. 9 in its entirety as it represents sales tax obligations that are not owed by the Debtor.

Respectfully submitted,

/s/ Irene K. Makridis
IRENE K. MAKRIDIS - 0016760
Attorney for Debtor
155 South Park Avenue, Suite 160
Warren, OH 44481
(330) 394-1587

NOTICE

If no objection is filed within thirty (30) days of this notice, the motion will be granted without a hearing.

CERTIFICATE OF SERVICE

I hereby certify that on the 3rd day of June, 2013 a copy of the foregoing was sent by ordinary U.S. Mail or via electronic mail to the following:

Creditor:
Ohio Department of Taxation
Bankruptcy Division
PO Box 530
Columbus, OH 43216

Debtor:
ROBERT DENNIS
399 West Pine Lake
Salem, OH 44460

MICHAEL GALLO, TRUSTEE

OFFICE OF THE U.S. TRUSTEE

/s/ Irene K. Makridis
IRENE K. MAKRIDIS,
Attorney for Debtor